

"Montgomery County", sub-title "County Accountant and Budget", as said section was enacted by Chapter 278 of the Acts of 1941, establishing the taxable year and date of finality in Montgomery County and the municipalities, special taxing areas and incorporated towns in said County for the levying of County and local taxes.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 168A of the Montgomery County Code (1939 Edition), being Article 16 of the Code of Public Local Laws of Maryland, title "Montgomrey County", sub-title "County Accountant and Budget", as said section was enacted by Chapter 278 of the Acts of 1941, be and it is hereby repealed and re-enacted, with amendments, to read as follows:

168A. In Montgomery County the date of finality for the levying of all taxes which the County Commissioners are now or may hereafter be authorized to levy shall be May 1st in each year and all such taxes shall be levied for a taxable year beginning on the first day of July and ending on the 30th day of June in the next calendar year, and the State and County taxes shall be levied not later than the first day of July in each year; provided, however, that nothing herein contained shall be construed to prevent the levying of any assessment for front foot benefit charges or special benefit assessments for special improvements by the County Commissioners of Montgomery County sitting as the District Council for the Montgomery County Suburban District, at any such time as the said District Council shall determine the special benefit thereunder.

SEC. 2. *And be it further enacted*, That all Acts, whether Public General or Public Local and whether passed at this session of the Legislature or by previous sessions of the Legislature, inconsistent with the provisions of this Act, be and they are hereby repealed to the extent of such inconsistency.

SEC. 3. *And be it further enacted*, That this Act shall take effect January 1, 1948.

Approved April 25, 1947.

CHAPTER 725.

(House Bill 333)

AN ACT to add a new section to Article 72 of the Code of Public General Laws of Maryland, title "Oysters and Clams", sub-title "Private Oyster Culture", as enacted by